

**Common Course Outline**  
**ACCT 100**  
**Practical Accounting/Bookkeeping**  
**3 Semester Hours**

**The Community College of Baltimore County**

**Description**

**Practical Accounting/Bookkeeping** Provides an overview of basic accounting principles, including skills needed for set-up and maintenance of a sole proprietorship; suggested for students not majoring in accounting or business administration to gain thorough understanding of financial records.

3 credits: 3 lecture hours per week. ACCT 100 is not a substitute for ACCT 101. When both are taken, only 5 credits are awarded.

Prerequisites: LVE 2, LVR 2, LVM 1

**Overall Course Objectives** (List only those objectives that will be common to all sections of the course.)

Upon completion of this course the student will be able to:

10-20 behaviorally stated outcomes

**Major Topics**

List of major topics in outline form if appropriate.

**Course Requirements**

1. Through a variety of learning experiences including (but not limited to) lecture, class discussion, audio-visual material, the students will, independently and collaboratively, apply introductory accounting concepts and procedures.
2. All students will be expected to participate in at least one oral presentation during the Course. (This could be as simple as a demonstration of a homework problem or as elaborate as a formal presentation of a project.)
3. All students will be expected to participate in at least one collaborative project during the Course.

**Grading/exams:** Grading procedures will be determined by the individual faculty member, but will include the following:

1. 3 examinations that include practical applications. Two of the exams must be proctored in class.
2. 4 graded assignments that provide appropriate feedback of the student's mastery of applications and concepts.

**Writing:** Evaluation of student performance will include some formal and/or informal writing assignments that contribute to the mastery of writing within the discipline of accounting. The individual faculty member will determine specific writing assignments and will include the following:

1. 2 written assignments that demonstrate one or more of the following abilities as appropriate to the Course content: apply procedures, explain concepts, analyze financial data, summarize current business events.

**Other Course Information**

1. Regular attendance and participation in class are requirements for this course.
2. Students will be expected to have regular access to a required text and such additional learning material as an instructor may assign.

3. The instructor, at his/her discretion, may arrange for guest lecturers, audio/video presentations, and/or attention to current events as a part of the Course content.
4. The instructor will be available to assist students through regular office hours, telephone, and in some cases voice mail and Internet email.
5. Individual faculty members may include additional course objectives, major topics, and other course requirements to the minimum expectations stated in the Common Course Outline.
6. The Community College of Baltimore County is committed to providing a high-quality learning experience that results in a growth in knowledge, attitudes, and skills necessary to function successfully as a transfer student, in a career, and as a citizen. To accomplish this goal, we maintain high academic standards and expect students to accept responsibility for their individual growth by attending class, completing all homework and other assignments, participating in class activities, and preparing for tests.
7. We take seriously our responsibility to maintain high-quality programs and will periodically ask you to participate in assessment activities to determine whether our students are attaining the knowledge, attitudes, and skills appropriate to various courses and programs. The assessment activities may take many different forms such as surveys, standardized or faculty-developed tests, discussion groups, or portfolio evaluations. We ask that you take these activities seriously so that we can obtain valid data to use for the continuous improvement of CCBC's courses and programs.

Date Revised: 06/06/00